

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended December 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	7,040,287	4,565,847	2,474,440
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	<u>7,040,287</u>	<u>4,565,847</u>	<u>2,474,440</u>
G-APL		Gas Net Adjusted Rate Base	<u>349,072,399</u>	<u>234,398,615</u>	<u>114,673,784</u>
		RATE OF RETURN	<u>2.017%</u>	<u>1.948%</u>	<u>2.158%</u>

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS		Report ID:
GAS ALLOCATION PERCENTAGES		G-ALL-1A
For Month Ended December 31, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2013	100.000%	70.270%	29.730%
2	Input	Number of Customers	12-31-2013	228,433	151,676	76,757
		Percent		100.000%	66.398%	33.602%
3	G-OPS	Direct Distribution Operating Expense		894,245	551,825	342,420
		Percent		100.000%	61.708%	38.292%
	Input	Jurisdictional 4-Factor Ratio	12-31-2013			
		Direct O & M Accounts 798 - 894		4,428,414	3,086,497	1,341,917
		Direct O & M Accounts 901 - 935		7,145,528	6,725,788	419,740
		Total		11,573,942	9,812,285	1,761,657
		Percentage		100.000%	84.779%	15.221%
		Direct Labor				
		Amount: Accounts 798 - 894		7,184,224	4,915,658	2,268,566
		Amount: Accounts 901 - 935		2,925,452	2,275,129	650,323
		Total		10,109,676	7,190,787	2,918,889
		Percentage		100.000%	71.128%	28.872%
		Total Number of Customers		228,433	151,676	76,757
		Percentage		100.000%	66.398%	33.602%
		Total Direct Plant		342,298,034	227,409,225	114,888,809
		Percentage		100.000%	66.436%	33.564%
4		Total Four Factor Allocators		400.000%	288.741%	111.259%
		Percent		100.000%	72.185%	27.815%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased	12-31-2013	47,435,996	32,811,479	14,624,517	
		Percent		100.000%	69.170%	30.830%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,965,506	60,243,237	5,651,108	3,071,161
		Direct O & M Accts 901 - 935		41,147,627	29,854,933	8,129,433	3,163,261
		Direct O & M Accts 901 - 905 Utility 9 Only		4,465,312	3,053,607	1,411,705	XXXXXX
		Adjustments		0			
		Total		114,578,445	93,151,777	15,192,246	6,234,422
		Percentage		100.000%	81.300%	13.259%	5.441%
		Direct Labor Accts 500 - 894		65,772,800	51,029,386	10,468,202	4,275,212
		Direct Labor Accts 901 - 935		5,175,642	3,333,358	497,385	1,344,899
		Direct Labor Accts 901 - 905 Utility 9 Only		10,669,036	7,158,435	3,510,601	XXXXXX
		Total		81,617,478	61,521,179	14,476,188	5,620,111
		Percentage		100.000%	75.377%	17.737%	6.886%
		Number of Customers at		685,332	362,462	226,219	96,651
		Percentage		100.000%	52.888%	33.009%	14.103%
		Net Direct Plant		2,540,576,273	2,027,886,265	345,513,055	167,176,953
		Percentage		100.000%	79.820%	13.600%	6.580%
		Total Percentages		400.000%	289.385%	77.605%	33.010%
7		Average (CD AA)		100.000%	72.346%	19.401%	8.253%

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For Month Ended December 31, 2013	
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		8,210,713	0	5,319,674	2,891,039
	Direct O & M Accts 901 - 935		10,885,298	0	7,836,155	3,049,143
	Direct O & M Accts 901 - 905 Utility 9 Only		1,411,705	0	1,411,705	XXXXXX
	Total		20,507,716	0	14,567,534	5,940,182
	Percentage		100.000%	0.000%	71.034%	28.966%
	Direct Labor Accts 580 - 894		11,244,329	0	7,983,762	3,260,567
	Direct Labor Accts 901 - 935		1,531,702	0	413,533	1,118,169
	Direct Labor Accts 901 - 905 Utility 9 Only		3,510,601	0	3,510,601	XXXXXX
	Total		16,286,632	0	11,907,896	4,378,736
	Percentage		100.000%	0.000%	73.115%	26.885%
	Number of Customers at		322,870	0	226,219	96,651
	Percentage		100.000%	0.000%	70.065%	29.935%
	Net Direct Plant		504,945,491	0	338,644,009	166,301,482
	Percentage		100.000%	0.000%	67.065%	32.935%
	Total Percentages		400.000%	0.000%	281.279%	118.721%
8	Average (GD AA)		100.000%	0.000%	70.320%	29.680%

Input	Elec/Gas North 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		65,927,810	60,243,237	5,684,573	0
	Direct O & M Accts 901 - 935		37,981,681	29,854,933	8,126,748	0
	Adjustments		0	0	0	0
	Total		103,909,491	90,098,170	13,811,321	0
	Percentage		100.000%	86.708%	13.292%	0.000%
	Direct Labor Accts 580 - 894		61,509,081	51,029,386	10,479,695	0
	Direct Labor Accts 901 - 935		3,968,432	3,333,358	635,074	0
	Total		65,477,513	54,362,744	11,114,769	0
	Percentage		100.000%	83.025%	16.975%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

	Number of Customers at	588,681	362,462	226,219	0
	Percentage	100.000%	61.572%	38.428%	0.000%
	Net Direct Plant	2,348,249,795	2,009,605,786	338,644,009	0
	Percentage	100.000%	85.579%	14.421%	0.000%
	Total Percentages	400.000%	316.884%	83.116%	0.000%
9	Average (CD AN/ID/WA)	100.000%	79.221%	20.779%	0.000%

STATE OF OPERATIONS	Report ID:
RATING STATEMENT	G-OPS-1A
Ended December 31, 2013	
if Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	23,835,476	0	23,835,476	16,173,502	0	16,173,502	7,661,974	0	7,661,974
99	4812XX	Commercial - Firm & Interruptible	11,948,832	0	11,948,832	8,494,124	0	8,494,124	3,454,708	0	3,454,708
99	4813XX	Industrial-Firm	443,500	0	443,500	246,466	0	246,466	197,034	0	197,034
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	47,996	0	47,996	42,030	0	42,030	5,966	0	5,966
99	499XX	Unbilled Revenue	4,269,306	0	4,269,306	3,006,279	0	3,006,279	1,263,027	0	1,263,027
TOTAL SALES TO ULTIMATE CUSTOMERS			40,545,110	0	40,545,110	27,962,401	0	27,962,401	12,582,709	0	12,582,709
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	17,667,867	0	17,667,867	12,220,864	0	12,220,864	5,447,003	0	5,447,003
4	488000	Miscellaneous Service Revenues	1,373	0	1,373	669	0	669	704	0	704
99	489300	Transportation For Others	407,623	0	407,623	376,665	0	376,665	30,958	0	30,958
99	493000	Rent from Gas Property	198	0	198	198	0	198	0	0	0
4	495000	Other Gas Revenues	504,340	4,585	508,925	350,190	3,310	353,500	154,150	1,275	155,425
99	496100	Provision for Rate Refund	(441,849)	0	(441,849)	0	0	0	(441,849)	0	(441,849)
TOTAL OTHER OPERATING REVENUES			18,139,552	4,585	18,144,137	12,948,586	3,310	12,951,896	5,190,966	1,275	5,192,241
TOTAL GAS REVENUES			58,684,662	4,585	58,689,247	40,910,987	3,310	40,914,297	17,773,675	1,275	17,774,950
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	32,773,868	0	32,773,868	22,796,669	0	22,796,669	9,977,199	0	9,977,199
99	808XXX	Net Natural Gas Storage Transactions	6,739,224	0	6,739,224	4,661,521	0	4,661,521	2,077,703	0	2,077,703
99	811000	Gas Used for Products Extraction	(157,512)	0	(157,512)	(108,951)	0	(108,951)	(48,561)	0	(48,561)
10	813000	Other Gas Expenses	0	97,881	97,881	0	67,943	67,943	0	29,938	29,938
99	813010	Gas Technology Institute (GTI) Expenses	19,262	0	19,262	13,742	0	13,742	5,520	0	5,520
TOTAL PRODUCTION EXPENSES			39,374,842	97,881	39,472,723	27,362,981	67,943	27,430,924	12,011,861	29,938	12,041,799
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	1,742	1,742	0	1,224	1,224	0	518	518
1	824000	Other Expenses	0	58,247	58,247	0	40,930	40,930	0	17,317	17,317
1	837000	Other Equipment	0	47,967	47,967	0	33,706	33,706	0	14,261	14,261
TOTAL UNDERGROUND STORAGE OPER EXP			0	107,956	107,956	0	75,860	75,860	0	32,096	32,096
G-DEPX		Depreciation Expense-Underground Storage	0	45,732	45,732	0	32,136	32,136	0	13,596	13,596
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	34,872	34,872	0	24,505	24,505	0	10,367	10,367
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES			0	80,623	80,623	0	56,654	56,654	0	23,969	23,969
TOTAL UNDERGROUND STORAGE EXPENSES			0	188,579	188,579	0	132,514	132,514	0	56,065	56,065

SYSTEMS OF OPERATIONS	Report ID:
RATING STATEMENT	G-OPS-1A
Ended December 31, 2013	
if Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	19,822	149,217	169,039	16,829	92,079	108,908	2,993	57,138	60,131
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	217,029	91,270	308,299	139,882	56,321	196,203	77,147	34,949	112,096
3	875000	Measuring & Reg Sta Exp-General	21,554	0	21,554	15,105	0	15,105	6,449	0	6,449
3	876000	Measuring & Reg Sta Exp-Industrial	303	0	303	303	0	303	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	30,692	0	30,692	20,776	0	20,776	9,916	0	9,916
3	878000	Meter & House Regulator Expenses	60,084	0	60,084	46,972	0	46,972	13,112	0	13,112
3	879000	Customer Installation Expenses	221,558	5,669	227,227	137,572	3,498	141,070	83,986	2,171	86,157
3	880000	Other Expenses	110,086	40,499	150,585	66,670	24,991	91,661	43,416	15,508	58,924
3	881000	Rents	0	1,185	1,185	0	731	731	0	454	454
MAINTENANCE											
3	885000	Supervision & Engineering	1,865	0	1,865	1,181	0	1,181	684	0	684
3	887000	Mains	68,026	0	68,026	40,176	0	40,176	27,850	0	27,850
3	889000	Measuring & Reg Sta Exp-General	9,167	0	9,167	(1,752)	0	(1,752)	10,919	0	10,919
3	890000	Measuring & Reg Sta Exp-Industrial	19,460	0	19,460	8,066	0	8,066	11,394	0	11,394
3	891000	Measuring & Reg Sta Exp-City Gate	5,942	0	5,942	1,517	0	1,517	4,425	0	4,425
3	892000	Services	67,671	3,167	70,838	28,748	1,954	30,702	38,923	1,213	40,136
3	893000	Meters & House Regulators	40,986	46,580	87,566	29,780	28,744	58,524	11,206	17,836	29,042
3	894000	Other Equipment	0	4,123	4,123	0	2,544	2,544	0	1,579	1,579
TOTAL DISTRIBUTION OPERATING EXP			894,245	341,710	1,235,955	551,825	210,862	762,687	342,420	130,848	473,268
G-DEPX		Depreciation Expense-Distribution	1,026,745	5,209	1,031,954	685,319	3,603	688,922	341,426	1,606	343,032
G-OTX		Taxes Other Than FIT	2,435,848	0	2,435,848	2,069,690	0	2,069,690	366,158	0	366,158
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			3,462,593	5,209	3,467,802	2,755,009	3,603	2,758,612	707,584	1,606	709,190
TOTAL DISTRIBUTION EXPENSES			4,356,838	346,919	4,703,757	3,306,834	214,465	3,521,299	1,050,004	132,454	1,182,458
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	24,114	24,114	0	16,011	16,011	0	8,103	8,103
2	902000	Meter Reading Expenses	136,064	7,275	143,339	120,343	4,830	125,173	15,721	2,445	18,166
G-903	903XXX	Customer Records & Collection Expenses	84,356	382,846	467,202	54,939	254,202	309,141	29,417	128,644	158,061
2	904000	Uncollectible Accounts	0	129,285	129,285	0	85,843	85,843	0	43,442	43,442
2	905000	Misc Customer Accounts	0	25,643	25,643	0	17,026	17,026	0	8,617	8,617
TOTAL CUSTOMER ACCOUNTS EXPENSES			220,420	569,163	789,583	175,282	377,912	553,194	45,138	191,251	236,389
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,003,353	17,448	1,020,801	999,456	11,585	1,011,041	3,897	5,863	9,760
2	909000	Advertising	275	111,037	111,312	275	73,726	74,001	0	37,311	37,311
2	910000	Misc Customer Service & Info Exp	0	4,538	4,538	0	3,013	3,013	0	1,525	1,525
TOTAL CUSTOMER SERVICE & INFO EXP			1,003,628	133,023	1,136,651	999,731	88,324	1,088,055	3,897	44,699	48,596

RESULTS OF OPERATIONS		Report ID:
RATING STATEMENT		G-OPS-1A
Ended December 31, 2013		
if Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	10,276	540,686	550,962	7,102	390,294	397,396	3,174	150,392	153,566
4	921000	Office Supplies & Expenses	0	97,324	97,324	0	70,253	70,253	0	27,071	27,071
4	922000	Admin. Expenses Transferred - Credit	0	(1,637)	(1,637)	0	(1,182)	(1,182)	0	(455)	(455)
4	923000	Outside Services Employed	0	308,825	308,825	0	222,925	222,925	0	85,900	85,900
4	924000	Property Insurance Premium	0	25,800	25,800	0	18,624	18,624	0	7,176	7,176
4	925XXX	Injuries and Damages	63	67,506	67,569	21	48,729	48,750	42	18,777	18,819
4	926XXX	Employee Pensions and Benefits	0	24,571	24,571	0	17,737	17,737	0	6,834	6,834
4	928000	Regulatory Commission Expenses	60,275	22,111	82,386	45,333	15,961	61,294	14,942	6,150	21,092
4	930000	Miscellaneous General Expenses	7,327	93,191	100,518	6,445	67,270	73,715	882	25,921	26,803
4	931000	Rents	704	23,805	24,509	704	17,184	17,888	0	6,621	6,621
4	935000	Maintenance of General Plant	41,517	176,182	217,699	32,198	127,177	159,375	9,319	49,005	58,324
TOTAL ADMIN & GEN OPERATING EXP			120,162	1,378,364	1,498,526	91,803	994,972	1,086,775	28,359	383,392	411,751
G-DEPX		Depreciation Expense-General Plant	29,648	251,347	280,995	21,153	181,435	202,588	8,495	69,912	78,407
G-AMTX		Amortization Expense - General Plant - 303000	2,322	4,803	7,125	1,984	3,467	5,451	338	1,336	1,674
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	186	188,472	188,658	0	136,048	136,048	186	52,424	52,610
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	467	467	0	337	337	0	130	130
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	23,818	0	23,818	23,818	0	23,818	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	(10)	0	(10)	(10)	0	(10)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			55,964	445,089	501,053	46,945	321,287	368,232	9,019	123,802	132,821
TOTAL ADMIN & GENERAL EXPENSES			176,126	1,823,453	1,999,579	138,748	1,316,259	1,455,007	37,378	507,194	544,572
TOTAL EXPENSES BEFORE FIT			45,131,854	3,159,018	48,290,872	31,983,576	2,197,417	34,180,993	13,148,278	961,601	14,109,879
NET OPERATING INCOME (LOSS) BEFORE FIT					10,398,375		6,733,304			3,665,071	
G-FIT		FEDERAL INCOME TAX			4,318,592		2,801,751			1,516,841	
G-FIT		DEFERRED FEDERAL INCOME TAX			(957,191)		(632,314)			(324,877)	
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(3,313)		(1,980)			(1,333)	
GAS NET OPERATING INCOME (LOSS)					7,040,287		4,565,847			2,474,440	

SYSTEMS OF OPERATIONS	Report ID:
RATING STATEMENT	G-OPS-1A
Ended December 31, 2013	
if Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
LOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			70.270%				29.730%
G-ALL	2	Number of Customers		100.000%			66.398%				33.602%
G-ALL	3	Direct Distribution Operating Expense		100.000%			61.708%				38.292%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			72.185%				27.815%
G-ALL	10	Actual Annual Throughput		100.000%			69.414%				30.586%
G-ALL	99	Not Allocated		0.000%			0.000%				0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	24,437,341	0	24,437,341	16,903,892	0	16,903,892	7,533,449	0	7,533,449
1	804001	Pipeline Demand Costs	938,233	0	938,233	659,296	0	659,296	278,937	0	278,937
1	804002	Transport Variable Charges	160,216	0	160,216	112,584	0	112,584	47,632	0	47,632
6	804010	Gas Costs - Fixed Hedge	(69,365)	0	(69,365)	(47,980)	0	(47,980)	(21,385)	0	(21,385)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	29,336	0	29,336	20,292	0	20,292	9,044	0	9,044
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	1,295,284	0	1,295,284	895,948	0	895,948	399,336	0	399,336
6	804700	Gas Costs - Offsystem Bookout	2,476	0	2,476	1,713	0	1,713	763	0	763
6	804711	Gas Costs - Offsystem Bookout Offset	(2,476)	0	(2,476)	(1,713)	0	(1,713)	(763)	0	(763)
6	804730	Gas Costs - Intracompany LDC Gas	0	0	0	0	0	0	0	0	0
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	116,996	0	116,996	114,932	0	114,932	2,064	0	2,064
99	805111	Amortize ID Holdback	(204,512)	0	(204,512)	0	0	0	(204,512)	0	(204,512)
99	805120	Gas Expense - Rate Deferrals	6,070,339	0	6,070,339	4,137,705	0	4,137,705	1,932,634	0	1,932,634
		TOTAL PURCHASED GAS COSTS	32,773,868	0	32,773,868	22,796,669	0	22,796,669	9,977,199	0	9,977,199

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	69.170%	30.830%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 903
 For Month Ended December 31, 2013
 Average of Monthly Averages Basis

Report ID:
G-903-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	84,356	382,846	467,202	54,939	254,202	309,141	29,417	128,644	158,061
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			84,356	382,846	467,202	54,939	254,202	309,141	29,417	128,644	158,061

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.398%	33.602%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.392%	32.608%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	18,428	17,448	35,876	14,531	11,585	26,116	3,897	5,863	9,760
99	908600	Public Purpose Tariff Rider Expense Offset	857,313	0	857,313	857,313	0	857,313	0	0	0
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	127,612	0	127,612	127,612	0	127,612	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,003,353	17,448	1,020,801	999,456	11,585	1,011,041	3,897	5,863	9,760

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.398%	33.602%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended December 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.73%	53.73%
2	Cost of Debt		5.564%	5.632%
	Total Cost of Debt		2.990%	3.026%
	Total Weighted Cost		2.990%	3.026%
G-APL	Net Rate Base	349,072,399	234,398,615	114,673,784
	Interest Deduction for FIT Calculation	10,478,548	7,008,519	3,470,029
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
FEDERAL INCOME TAXES--GAS	
For Month Ended December 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	58,689,247	40,914,297	17,774,950
G-OPS	Operating & Maintenance Expense	44,241,394	30,997,495	13,243,899
G-OPS	Book Deprec/Amort and Reg Amortizations	1,578,758	1,089,303	489,455
G-OTX	Taxes Other than FIT	2,470,720	2,094,195	376,525
	Net Operating Income Before FIT	10,398,375	6,733,304	3,665,071
G-INT	Less: Interest Expense	873,212	584,043	289,169
G-SCM	Schedule M Adjustments	2,813,669	1,855,741	957,928
	Taxable Net Operating Income	12,338,832	8,005,002	4,333,830
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	4,318,592	2,801,751	1,516,841
G-DTE	Deferred FIT	(957,191)	(632,314)	(324,877)
99	411400 Amortized Investment Tax Credit	(3,313)	(1,980)	(1,333)
	Total FIT/Deferred FIT & ITC	3,358,088	2,167,457	1,190,631

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,058,900	496,046	1,554,946	708,456	357,038	1,065,494	350,444	139,008	489,452
12	997001	Contributions In Aid of Construction	0	(85,297)	(85,297)	0	(57,483)	(57,483)	0	(27,814)	(27,814)
2	997002	Injuries and Damages	0	(295,000)	(295,000)	0	(195,874)	(195,874)	0	(99,126)	(99,126)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	92,395	92,395	0	66,695	66,695	0	25,700	25,700
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	5,982,822	0	5,982,822	4,252,637	0	4,252,637	1,730,185	0	1,730,185
4	997015	Airplane Lease Payments	0	9,258	9,258	0	6,683	6,683	0	2,575	2,575
12	997016	Redemption Expense Amortization	0	30,456	30,456	0	20,525	20,525	0	9,931	9,931
4	997020	FAS87 Current Pension Accrual	0	280,753	280,753	0	202,662	202,662	0	78,091	78,091
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	23,793	0	23,793	23,793	0	23,793	0	0	0
12	997032	Interest Rate Swaps	0	12,846	12,846	0	8,657	8,657	0	4,189	4,189
4	997033	DSM Tariff Rider	(88,069)	(42)	(88,111)	(72,446)	(30)	(72,476)	(15,623)	(12)	(15,635)
12	997048	AFUDC	0	1,042	1,042	0	702	702	0	340	340
11	997049	Tax Depreciation	0	(5,036,810)	(5,036,810)	0	(3,424,074)	(3,424,074)	0	(1,612,736)	(1,612,736)
1	997055	Deferred Gas Exchange	0	(500,000)	(500,000)	0	(351,350)	(351,350)	0	(148,650)	(148,650)
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	127,612	0	127,612	127,612	0	127,612	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	190,122	190,122	0	129,247	129,247	0	60,875	60,875
4	997081	Deferred Compensation	0	41,243	41,243	0	29,771	29,771	0	11,472	11,472
4	997082	Meal Disallowances	0	8,681	8,681	0	6,266	6,266	0	2,415	2,415
4	997083	Paid Time Off	0	39,128	39,128	0	28,245	28,245	0	10,883	10,883
2	997084	Customer Uncollectibles	0	(18,059)	(18,059)	0	(11,991)	(11,991)	0	(6,068)	(6,068)
99	997098	Provision for Rate Refund	441,849	0	441,849	0	0	0	441,849	0	441,849
TOTAL SCHEDULE M ADJUSTMENTS			7,546,907	(4,733,238)	2,813,669	5,040,052	(3,184,311)	1,855,741	2,506,855	(1,548,927)	957,928

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.398%	33.602%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	69.170%	30.830%
G-ALL	11	Book Depreciation	100.000%	67.981%	32.019%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.392%	32.608%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
DEFERRED INCOME TAX EXPENSE--GAS	G-DTE-1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	1,232,169	828,954	403,215
99	410100	Deferred Federal Income Tax Exp	(2,226,137)	(1,471,394)	(754,743)
		SUBTOTAL	(993,968)	(642,440)	(351,528)
14	411100	Deferred Federal Income Tax Expense - Allocated	81,441	54,790	26,651
99	411100	Deferred Federal Income Tax Exp	(44,664)	(44,664)	0
		SUBTOTAL	36,777	10,126	26,651
		Total Deferred Federal Income Tax Expense	(957,191)	(632,314)	(324,877)

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.276%	32.724%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	408190	UNDERGROUND STORAGE R & P Property Tax - Storage	0	34,872	34,872	0	24,505	24,505	0	10,367	10,367
		TOTAL UNDERGROUND STORAGE TAX	0	34,872	34,872	0	24,505	24,505	0	10,367	10,367
		DISTRIBUTION									
99	408110	State Excise Tax	971,523	0	971,523	971,523	0	971,523	0	0	0
99	408120	Municipal Occupation & License Tax	1,105,320	0	1,105,320	908,879	0	908,879	196,441	0	196,441
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R & P Property Tax - Distribution	263,294	0	263,294	189,288	0	189,288	74,006	0	74,006
99	409100	State Income Tax	95,711	0	95,711	0	0	0	95,711	0	95,711
		TOTAL DISTRIBUTION TAX	2,435,848	0	2,435,848	2,069,690	0	2,069,690	366,158	0	366,158
		TOTAL TAXES OTHER THAN FIT	2,435,848	34,872	2,470,720	2,069,690	24,505	2,094,195	366,158	10,367	376,525

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
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RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,146,018	874,423	2,020,441	964,981	631,202	1,596,183	181,037	243,221	424,258
4	3031XX	Misc Intangible IT Plant (3031XX)	11,148	12,911,179	12,922,327	0	9,319,935	9,319,935	11,148	3,591,244	3,602,392
TOTAL INTANGIBLE PLANT			1,157,166	13,785,602	14,942,768	964,981	9,951,137	10,916,118	192,185	3,834,465	4,026,650
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,805	466,805	0	328,024	328,024	0	138,781	138,781
1	351XXX	Structures & Improvements	0	1,491,877	1,491,877	0	1,048,342	1,048,342	0	443,535	443,535
1	352XXX	Wells	0	18,432,052	18,432,052	0	12,952,203	12,952,203	0	5,479,849	5,479,849
1	353000	Lines	0	1,044,477	1,044,477	0	733,954	733,954	0	310,523	310,523
1	354000	Compressor Station Equipment	0	11,619,102	11,619,102	0	8,164,743	8,164,743	0	3,454,359	3,454,359
1	355000	Measuring & Regulating Equipment	0	286,145	286,145	0	201,074	201,074	0	85,071	85,071
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,607,249	1,607,249	0	1,129,414	1,129,414	0	477,835	477,835
TOTAL UNDERGROUND STORAGE PLANT			0	35,351,420	35,351,420	0	24,841,443	24,841,443	0	10,509,977	10,509,977
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	24,670	0	24,670
6	374400	Land & Land Rights	117,113	0	117,113	53,978	0	53,978	63,135	0	63,135
6	375000	Structures & Improvements	852,119	21,450	873,569	584,093	14,837	598,930	268,026	6,613	274,639
6	376000	Mains	249,288,675	2,512,521	251,801,196	163,826,861	1,737,911	165,564,772	85,461,814	774,610	86,236,424
6	378000	Measuring & Reg Station Equip-General	5,314,008	57,440	5,371,448	3,229,712	39,731	3,269,443	2,084,296	17,709	2,102,005
6	379000	Measuring & Reg Station Equip-City Gate	6,023,977	0	6,023,977	1,863,956	0	1,863,956	4,160,021	0	4,160,021
6	380000	Services	161,042,941	0	161,042,941	109,822,111	0	109,822,111	51,220,830	0	51,220,830
6	381000	Meters	65,812,692	0	65,812,692	43,966,917	0	43,966,917	21,845,775	0	21,845,775
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,036,282	0	3,036,282	2,403,296	0	2,403,296	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			491,576,820	2,591,411	494,168,231	325,815,267	1,792,479	327,607,746	165,761,553	798,932	166,560,485

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GENERAL PLANT									
4	389XXX	Land & Land Rights	665,824	826,151	1,491,975	574,973	596,357	1,171,330	90,851	229,794	320,645
4	390XXX	Structures & Improvements	4,805,466	16,355,811	21,161,277	3,643,813	11,806,442	15,450,255	1,161,653	4,549,369	5,711,022
4	391XXX	Office Furniture & Equipment	2,898	9,911,583	9,914,481	0	7,154,676	7,154,676	2,898	2,756,907	2,759,805
4	392XXX	Transportation Equipment	7,668,101	1,782,995	9,451,096	5,835,561	1,287,055	7,122,616	1,832,540	495,940	2,328,480
4	393000	Stores Equipment	150,843	444,547	595,390	113,821	320,896	434,717	37,022	123,651	160,673
4	394000	Tools, Shop & Garage Equipment	2,540,387	3,162,268	5,702,655	2,100,982	2,282,683	4,383,665	439,405	879,585	1,318,990
4	395000	Laboratory Equipment	69,796	241,833	311,629	52,640	174,567	227,207	17,156	67,266	84,422
4	396XXX	Power Operated Equipment	3,955,079	1,078,350	5,033,429	2,892,872	778,407	3,671,279	1,062,207	299,943	1,362,150
4	397XXX	Communications Equipment	1,993,928	6,488,021	8,481,949	693,011	4,683,378	5,376,389	1,300,917	1,804,643	3,105,560
4	398000	Miscellaneous Equipment	1,045	88,887	89,932	1,040	64,163	65,203	5	24,724	24,729
		TOTAL GENERAL PLANT	21,853,367	40,380,446	62,233,813	15,908,713	29,148,624	45,057,337	5,944,654	11,231,822	17,176,476
		TOTAL PLANT IN SERVICE	514,587,353	92,108,879	606,696,232	342,688,961	65,733,683	408,422,644	171,898,392	26,375,196	198,273,588
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,897,754)	(12,897,754)	0	(9,063,252)	(9,063,252)	0	(3,834,502)	(3,834,502)
G-ADEP		Distribution Plant	(165,882,860)	(1,503,487)	(167,386,347)	(110,445,801)	(1,039,962)	(111,485,763)	(55,437,059)	(463,525)	(55,900,584)
G-ADEP		General Plant	(5,714,981)	(11,343,874)	(17,058,855)	(3,537,815)	(8,188,575)	(11,726,390)	(2,177,166)	(3,155,299)	(5,332,465)
		TOTAL ACCUMULATED DEPRECIATION	(171,597,841)	(25,745,115)	(197,342,956)	(113,983,616)	(18,291,789)	(132,275,405)	(57,614,225)	(7,453,326)	(65,067,551)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(138,025)	(60,354)	(198,379)	(91,166)	(43,567)	(134,733)	(46,859)	(16,787)	(63,646)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(5,578,073)	(5,578,073)	0	(4,026,532)	(4,026,532)	0	(1,551,541)	(1,551,541)
G-AAAMT		Underground Storage	0	(239,623)	(239,623)	0	(168,383)	(168,383)	0	(71,240)	(71,240)
G-AAAMT		General Plant - 390200, 396200	(4,537)	(36,211)	(40,748)	(3,594)	(26,139)	(29,733)	(943)	(10,072)	(11,015)
		TOTAL ACCUMULATED AMORTIZATION	(142,562)	(5,914,261)	(6,056,823)	(94,760)	(4,264,621)	(4,359,381)	(47,802)	(1,649,640)	(1,697,442)
		TOTAL ACCUMULATED DEPR/AMORT	(171,740,403)	(31,659,376)	(203,399,779)	(114,078,376)	(22,556,410)	(136,634,786)	(57,662,027)	(9,102,966)	(66,764,993)
		NET GAS UTILITY PLANT before DFIT	342,846,950	60,449,503	403,296,453	228,610,585	43,177,273	271,787,858	114,236,365	17,272,230	131,508,595
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(65,911,246)	(65,911,246)	0	(44,418,907)	(44,418,907)	0	(21,492,339)	(21,492,339)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(8,722,285)	(8,722,285)	0	(6,276,657)	(6,276,657)	0	(2,445,628)	(2,445,628)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(106,006)	(106,006)	0	(76,520)	(76,520)	0	(29,486)	(29,486)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,117,389)	(1,117,389)	0	(753,031)	(753,031)	0	(364,358)	(364,358)
		TOTAL ACCUMULATED DFIT	0	(75,856,926)	(75,856,926)	0	(51,525,115)	(51,525,115)	0	(24,331,811)	(24,331,811)

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		NET GAS UTILITY PLANT	342,846,950	(15,407,423)	327,439,527	228,610,585	(8,347,842)	220,262,743	114,236,365	(7,059,581)	107,176,784

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%		70.270%		29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		72.185%		27.815%
G-ALL	6	Actual Therms Purchased		100.000%		69.170%		30.830%
G-ALL	12	Net Gas Plant (before DFIT)		100.000%		67.392%		32.608%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTSTO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	342,846,950	(15,407,423)	327,439,527	228,610,585	(8,347,842)	220,262,743	114,236,365	(7,059,581)	107,176,784
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,027,219	4,027,219	0	1,703,845	1,703,845
1	164100	Gas Inventory--Jackson Prairie	0	14,892,372	14,892,372	0	10,464,870	10,464,870	0	4,427,502	4,427,502
4	252000	Customer Advances	(77,864)	(36)	(77,900)	(11,804)	(26)	(11,830)	(66,060)	(10)	(66,070)
99	235199	Customer Deposits	(344,387)	0	(344,387)	(344,387)	0	(344,387)	0	0	0
C-WKC		Working Capital	0	1,431,723	1,431,723	0	0	0	0	1,431,723	1,431,723
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(422,251)	22,055,123	21,632,872	(356,191)	14,492,063	14,135,872	(66,060)	7,563,060	7,497,000
		NET RATE BASE	342,424,699	6,647,700	349,072,399	228,254,394	6,144,221	234,398,615	114,170,305	503,479	114,673,784

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	641,524	641,524												
Hydro (ED-AN)	675,030	675,030												
Other (ED-AN)	777,730	777,730												
Total Electric Production	2,094,284	2,094,284												
Electric Transmission														
ED-AN	854,185	854,185												
Total Electric Transmission	854,185	854,185												
Electric Distribution														
ED-ID	1,175,513	1,175,513												
ED-WA	1,910,976	1,910,976												
Total Electric Distribution	3,086,489	3,086,489												
Gas Underground Storage														
1 GD-AN	45,732		45,732			45,732	45,732		32,136	32,136		13,596	13,596	
GD-OR	9,486			9,486										
Total Gas Underground Storage	55,218		45,732	9,486		45,732	45,732		32,136	32,136		13,596	13,596	
Gas Distribution														
6 GD-AN	5,209		5,209			5,209	5,209		3,603	3,603		1,606	1,606	
GD-ID	341,426		341,426		341,426	341,426	341,426				341,426		341,426	
GD-WA	685,319		685,319		685,319	685,319	685,319	685,319						
GD-OR	344,428			344,428										
Total Gas Distribution	1,376,382		1,031,954	344,428		1,026,745	5,209	1,031,954	685,319	3,603	688,922	341,426	1,606	343,032
General Plant														
ED-AN	217,637	217,637												
ED-ID	12,109	12,109												
ED-WA	75,050	75,050												
7,4 CD-AA	1,168,317	845,231	226,665	96,421		226,665	226,665		163,618	163,618		63,047	63,047	
9,4 CD-AN	60,175	47,671	12,504			12,504	12,504		9,026	9,026		3,478	3,478	
9 CD-ID	21,876	17,330	4,546		4,546	4,546	4,546				4,546		4,546	
9 CD-WA	14,182	11,235	2,947		2,947	2,947	2,947	2,947						
8,4 GD-AA	13,182		9,269	3,913		9,269	9,269		6,691	6,691		2,578	2,578	
4 GD-AN	2,909		2,909			2,909	2,909		2,100	2,100		809	809	
GD-ID	3,949		3,949		3,949	3,949	3,949				3,949		3,949	
GD-WA	18,206		18,206		18,206	18,206	18,206	18,206						
GD-OR	21,013			21,013										
Total General Plant	1,628,605	1,226,263	280,995	121,347		29,648	251,347	280,995	21,153	181,435	202,588	8,495	69,912	78,407
Total Depreciation Expense	9,095,163	7,261,221	1,358,681	475,261		1,056,393	302,288	1,358,681	706,472	217,174	923,646	349,921	85,114	435,035

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1 System Contract Demand	70.270%	29.730%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	72.185%	27.815%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6 Actual Therms Purchased	69.170%	30.830%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	7,386	7,386												
Total Production/Transmission		83,920	83,920												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	237	237												
Total Distribution		2,250	2,250												
General Plant - 303000															
7,4	CD-AA	23,884	17,279	4,634	1,971		4,634	4,634		3,345	3,345		1,289	1,289	
9,4	CD-AN	811	642	169			169	169		122	122		47	47	
	GD-ID	338		338			338	338				338		338	
	GD-WA	1,984		1,984			1,984	1,984	1,984		1,984				
	GD-OR	648			648										
Total General Plant - 303000		27,665	17,921	7,125	2,619		2,322	4,803	7,125	1,984	3,467	5,451	338	1,336	1,674
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	836,166	604,932	162,225	69,009			162,225	162,225		117,102	117,102		45,123	45,123
9,4	CD-AN	848	672	176			176	176		127	127		49	49	
9,4	CD-ID	894	708	186			186	186				186		186	
	ED-AN	17,421	17,421												
	ED-ID	396	396												
	ED-WA	46,776	46,776												
8,4	GD-AA	36,795		25,874	10,921		25,874	25,874		18,677	18,677		7,197	7,197	
4	GD-AN	197		197			197	197		142	142		55	55	
	GD-OR	21			21										
Total Miscellaneous IT Intangible Plant - 3031XX		939,514	670,905	188,658	79,951		186	188,472	188,658		136,048	136,048	186	52,424	52,610
Gas Underground Storage															
1	GD-AN	19		19			19	19		13	13		6	6	
Total Gas Underground Storage		19		19			19	19		13	13		6	6	
General Plant - 390200, 396200															
7,4	CD-AA	2,404	1,739	467	198			467	467		337	337		130	130
4	ED-AN	802	802												
	GD-OR	262			262										
Total General Plant - 390200, 396200		3,468	2,541	467	460		467	467	467	337	337		130	130	
Total Amortization Expense		1,056,836	777,537	196,269	83,030		2,508	193,761	196,269	1,984	139,865	141,849	524	53,896	54,420

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	70.270%	29.730%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%				

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(284,342,702)	(284,342,702)												
Hydro (ED-AN)	(122,931,700)	(122,931,700)												
Other (ED-AN)	(84,461,477)	(84,461,477)												
Total Electric Production	(491,735,879)	(491,735,879)												
Electric Transmission														
ED-AN	(190,770,514)	(190,770,514)												
Total Electric Transmission	(190,770,514)	(190,770,514)												
Electric Distribution														
ED-ID	(152,826,978)	(152,826,978)												
ED-WA	(243,913,774)	(243,913,774)												
Total Electric Distribution	(396,740,752)	(396,740,752)												
Gas Underground Storage														
1 GD-AN	(12,897,754)		(12,897,754)			(12,897,754)	(12,897,754)		(9,063,252)	(9,063,252)		(3,834,502)	(3,834,502)	
GD-OR	(510,096)			(510,096)										
Total Gas Underground Storage	(13,407,850)		(12,897,754)	(510,096)		(12,897,754)	(12,897,754)		(9,063,252)	(9,063,252)		(3,834,502)	(3,834,502)	
Gas Distribution														
6 GD-AN	(1,503,487)		(1,503,487)			(1,503,487)	(1,503,487)		(1,039,962)	(1,039,962)		(463,525)	(463,525)	
GD-ID	(55,437,059)		(55,437,059)		(55,437,059)	(55,437,059)	(55,437,059)				(55,437,059)		(55,437,059)	
GD-WA	(110,445,801)		(110,445,801)		(110,445,801)	(110,445,801)	(110,445,801)							
GD-OR	(89,456,770)			(89,456,770)										
Total Gas Distribution	(256,843,117)		(167,386,347)	(89,456,770)		(165,882,860)	(1,503,487)	(167,386,347)	(110,445,801)	(1,039,962)	(111,485,763)	(55,437,059)	(463,525)	(55,900,584)
General Plant														
ED-AN	(36,610,170)	(36,610,170)												
ED-ID	(5,904,361)	(5,904,361)												
ED-WA	(12,570,510)	(12,570,510)												
7,4 CD-AA	(33,584,093)	(24,296,748)	(6,515,650)	(2,771,695)		(6,515,650)	(6,515,650)		(4,703,322)	(4,703,322)		(1,812,328)	(1,812,328)	
9,4 CD-AN	(11,007,766)	(8,720,462)	(2,287,304)			(2,287,304)	(2,287,304)		(1,651,090)	(1,651,090)		(636,214)	(636,214)	
9 CD-ID	(4,728,654)	(3,746,087)	(982,567)		(982,567)	(982,567)	(982,567)				(982,567)		(982,567)	
9 CD-WA	(2,409,279)	(1,908,655)	(500,624)		(500,624)	(500,624)	(500,624)			(500,624)				
8,4 GD-AA	(1,468,382)		(1,032,566)	(435,816)		(1,032,566)	(1,032,566)		(745,358)	(745,358)		(287,208)	(287,208)	
4 GD-AN	(1,508,354)		(1,508,354)			(1,508,354)	(1,508,354)		(1,088,805)	(1,088,805)		(419,549)	(419,549)	
GD-ID	(1,194,599)		(1,194,599)		(1,194,599)	(1,194,599)	(1,194,599)				(1,194,599)		(1,194,599)	
GD-WA	(3,037,191)		(3,037,191)		(3,037,191)	(3,037,191)	(3,037,191)							
GD-OR	(3,868,226)			(3,868,226)										
Total General Plant	(117,891,585)	(93,756,993)	(17,058,855)	(7,075,737)		(5,714,981)	(11,343,874)	(17,058,855)	(3,537,815)	(8,188,575)	(11,726,390)	(2,177,166)	(3,155,299)	(5,332,465)
Total Accumulated Depreciation	(1,467,389,697)	(1,173,004,138)	(197,342,956)	(97,042,603)		(171,597,841)	(25,745,115)	(197,342,956)	(113,983,616)	(18,291,789)	(132,275,405)	(57,614,225)	(7,453,326)	(65,067,551)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1 System Contract Demand	70.270%	29.730%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	72.185%	27.815%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6 Actual Therms Purchased	69.170%	30.830%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(7,347,887)	(7,347,887)												
Misc Intangible PIt (303000)	ED-AN	(697,043)	(697,043)												
Total Production/Transmission		(8,044,930)	(8,044,930)												
Distribution															
Franchises (302000)	ED-WA	(95,923)	(95,923)												
Misc Intangible PIt (303000)	ED-WA	(25,069)	(25,069)												
Total Distribution		(120,992)	(120,992)												
General Plant - 303000															
7,4	CD-AA	(249,562)	(180,549)	(48,417)		(20,596)									
9,4	CD-AN	(57,446)	(45,509)	(11,937)			(48,417)		(34,950)	(34,950)		(13,467)	(13,467)		
	GD-ID	(46,859)	(46,859)				(11,937)		(8,617)	(8,617)		(3,320)	(3,320)		
	GD-WA	(91,166)	(91,166)		(46,859)		(46,859)				(46,859)		(46,859)		
	GD-OR	(56,144)		(56,144)	(91,166)		(91,166)		(91,166)	(91,166)					
Total General Plant - 303000		(601,177)	(226,058)	(198,379)	(76,740)		(138,025)	(60,354)	(198,379)	(91,166)	(43,567)	(134,733)	(46,859)	(16,787)	(63,646)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(24,315,689)	(17,591,428)	(4,717,487)		(2,006,774)									
9,4	CD-AN	(5,915)	(4,686)	(1,229)			(4,717,487)		(3,405,318)	(3,405,318)		(1,312,169)	(1,312,169)		
9	CD-ID	(7,152)	(5,666)	(1,486)			(1,229)		(887)	(887)		(342)	(342)		
	ED-AN	(511,198)	(511,198)		(1,486)		(1,486)				(1,486)		(1,486)		
	ED-ID	(8,295)	(8,295)												
	ED-WA	(902,107)	(902,107)												
8,4	GD-AA	(1,208,298)		(849,675)		(358,623)									
4	GD-AN	(9,682)		(9,682)			(849,675)		(613,338)	(613,338)		(236,337)	(236,337)		
	GD-OR	(973)		(973)			(9,682)		(6,989)	(6,989)		(2,693)	(2,693)		
Total Miscellaneous IT Intangible Plant - 3031XX		(26,969,309)	(19,023,380)	(5,579,559)	(2,366,370)		(5,578,073)	(5,579,559)	(4,026,532)	(4,026,532)		(1,551,541)	(1,553,027)		
Gas Underground Storage															
1	GD-AN	(239,623)		(239,623)			(239,623)		(239,623)	(239,623)		(168,383)	(168,383)		
Total Gas Underground Storage		(239,623)		(239,623)			(239,623)		(239,623)	(239,623)		(168,383)	(168,383)		
General Plant - 390200, 396200															
7,4	CD-AA	(186,646)	(135,031)	(36,211)		(15,404)									
9	CD-ID	(4,538)	(3,595)	(943)			(36,211)		(26,139)	(26,139)		(10,072)	(10,072)		
9	CD-WA	(8,332)	(6,601)	(1,731)			(943)				(943)		(943)		
4	ED-AN	(53,772)	(53,772)		(1,731)		(1,731)		(1,731)	(1,731)					
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)		(1,863)	(1,863)					
	GD-OR	(47,003)		(47,003)											
Total General Plant - 390200, 396200		(412,832)	(309,677)	(40,748)	(62,407)		(4,537)	(36,211)	(40,748)	(3,594)	(26,139)	(29,733)	(943)	(10,072)	(11,015)
Total Accumulated Amortization		(36,288,863)	(27,725,037)	(6,058,309)	(2,505,517)		(142,562)	(5,914,261)	(6,058,309)	(94,760)	(4,264,621)	(4,359,381)	(47,802)	(1,649,640)	(1,698,928)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%

Jurisdiction -

1	System Contract Demand	Washington	Idaho
		70.270%	29.730%

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-1A
For Month Ended December 31, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	72.185%	27.815%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL -1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	ELECTRIC				GAS NORTH				OREGON GAS			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	0
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	0	704,242	0	704,242
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	0	325,095	325,095
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	0
		TOTAL ACCOUNT	6,725,130	386,513	708,653	3,108,652	4,203,818	574,973	90,851	826,151	1,491,975	704,242	325,095	1,029,337
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,747,388	933,805	2,122,969	3,690,614	6,747,388	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	0	2,177,767	0	0
99		GD-OR / AS	3,559,881	0	0	0	0	0	0	0	0	3,559,881	0	3,559,881
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	74,371,701	0	0	53,804,951	53,804,951	0	0	14,428,854	14,428,854	0	6,137,896	6,137,896
9		CD-WA / ID / AN	21,919,514	5,589,374	4,428,860	7,346,624	17,364,858	1,466,046	1,161,653	1,926,957	4,554,656	0	0	0
		TOTAL ACCOUNT	108,776,251	6,523,179	6,551,829	64,842,189	77,917,197	3,643,813	1,161,653	16,355,811	21,161,277	3,559,881	6,137,896	9,697,777
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,253,511	2,533,637	14,649	5,705,225	8,253,511	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,176	0	0	0	0	0	0	330,628	330,628	0	139,548	139,548
7		CD-AA	49,250,636	0	0	35,630,865	35,630,865	0	0	9,555,116	9,555,116	0	4,064,655	4,064,655
9		CD-WA / ID / AN	106,301	0	11,050	73,163	84,213	0	2,898	19,190	22,088	0	0	0
		TOTAL ACCOUNT	58,087,274	2,533,637	25,699	41,409,253	43,968,589	0	2,898	9,911,584	9,914,482	0	4,204,203	4,204,203
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	22,654,077	11,053,655	3,738,964	7,861,458	22,654,077	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,301,624	0	0	0	0	5,432,240	1,624,265	1,245,119	8,301,624	0	0	0
99		GD-OR / AS	2,919,187	0	0	0	0	0	0	0	0	2,919,187	0	2,919,187
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	0	43,724	43,724
9		CD-WA / ID / AN	5,037,230	1,537,682	794,059	1,658,803	3,990,544	403,321	208,275	435,090	1,046,686	0	0	0
		TOTAL ACCOUNT	39,441,915	12,591,337	4,533,023	9,903,548	27,027,908	5,835,561	1,832,540	1,782,995	9,451,096	2,919,187	43,724	2,962,911

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL -1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	ELECTRIC				GAS NORTH				OREGON GAS			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,459,781	112,658	141,147	1,694,858	1,948,663	29,549	37,022	444,547	511,118	0	0	0
		TOTAL ACCOUNT	2,996,608	123,397	155,892	2,064,703	2,343,992	113,820	37,022	444,547	595,389	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,141,212	1,069,079	335,101	1,737,032	3,141,212	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,923,198	0	0	0	0	2,089,719	432,848	400,631	2,923,198	0	0	0
99		GD-OR / AS	892,755	0	0	0	0	0	0	0	892,755	0	892,755	
8		GD-AA	1,380,380	0	0	0	0	0	0	970,683	970,683	0	409,697	409,697
7		CD-AA	8,938,008	0	0	6,466,291	6,466,291	0	0	1,734,063	1,734,063	0	737,654	737,654
9		CD-WA / ID / AN	359,551	42,941	24,999	216,900	284,840	11,263	6,557	56,891	74,711	0	0	0
		TOTAL ACCOUNT	17,635,104	1,112,020	360,100	8,420,223	9,892,343	2,100,982	439,405	3,162,268	5,702,655	892,755	1,147,351	2,040,106
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	820,040	155,769	70,184	594,087	820,040	0	0	0	0	0	0	0
99		GD-WA / ID / AN	156,456	0	0	0	0	50,915	16,605	88,936	156,456	0	0	0
99		GD-OR / AS	144,443	0	0	0	0	0	0	0	144,443	0	144,443	
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	0	24,502	24,502
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	29,353
9		CD-WA / ID / AN	135,323	6,577	2,100	98,527	107,204	1,725	551	25,843	28,119	0	0	0
		TOTAL ACCOUNT	1,694,479	162,346	72,284	949,922	1,184,552	52,640	17,156	241,833	311,629	144,443	53,855	198,298

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL -1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	ELECTRIC				GAS NORTH				OREGON GAS			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,138,790	18,083,948	10,651,430	10,403,412	39,138,790	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,609,983	0	0	0	0	2,824,958	954,531	830,494	4,609,983	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	554,037	0	0	400,823	400,823	0	0	107,489	107,489	0	45,725	
9		CD-WA / ID / AN	1,520,558	258,924	410,518	535,159	1,204,601	67,914	107,675	140,368	315,957	0	0	
		TOTAL ACCOUNT	45,867,202	18,342,872	11,061,948	11,339,394	40,744,214	2,892,872	1,062,206	1,078,351	5,033,429	43,834	45,725	89,559
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	52,936,344	9,710,373	2,961,502	40,264,469	52,936,344	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,139,972	0	0	0	0	587,919	458,634	93,419	1,139,972	0	0	
99		GD-OR / AS	991,296	0	0	0	0	0	0	0	0	991,296	0	
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	
7		CD-AA	20,037,257	0	0	14,496,154	14,496,154	0	0	3,887,428	3,887,428	0	1,653,675	
9		CD-WA / ID / AN	13,264,931	400,672	3,211,246	6,896,693	10,508,611	105,093	842,283	1,808,944	2,756,320	0	0	
		TOTAL ACCOUNT	89,362,732	10,111,045	6,172,748	61,657,316	77,941,109	693,012	1,300,917	6,488,021	8,481,950	991,296	1,948,377	2,939,673
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	51,556	0	2,299	49,257	51,556	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	452,784	0	0	327,571	327,571	0	0	87,845	87,845	0	37,368	
9		CD-WA / ID / AN	10,046	3,965	21	3,973	7,959	1,040	5	1,042	2,087	0	0	
		TOTAL ACCOUNT	516,753	3,965	2,320	380,801	387,086	1,040	5	88,887	89,932	2,367	37,368	39,735
		TOTAL GENERAL PLANT	371,103,448	51,890,311	29,644,496	204,076,001	285,610,808	15,908,713	5,944,653	40,380,448	62,233,814	9,315,232	13,943,594	23,258,826

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct
	303000	Intangible Plant										
99		ED-WA / ID / AN	2,101,673	153,179	0	1,948,494	2,101,673	0	0	0	0	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,299,260	0	0	3,110,343	3,110,343	0	0	834,099	834,099	0
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0
		TOTAL ACCOUNT	8,151,135	153,179	0	5,212,572	5,365,751	964,981	181,037	874,422	2,020,440	410,126
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	3,895,407	2,810,548	23,524	1,061,335	3,895,407	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0
7		CD-AA	54,227,097	0	0	39,231,136	39,231,136	0	0	10,520,599	10,520,599	0
9		CD-WA / ID / AN	104,537	0	42,501	40,314	82,815	0	11,148	10,574	21,722	0
		TOTAL ACCOUNT	60,403,442	2,810,548	66,025	40,332,785	43,209,358	0	11,148	12,061,618	12,072,766	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	37,839	0	0	37,839	37,839	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,319,545	0	0	3,125,018	3,125,018	0	0	838,035	838,035	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,370,141	0	0	3,162,857	3,162,857	0	0	849,561	849,561	1,231
		TOTAL	72,924,718	2,963,727	66,025	48,708,214	51,737,966	964,981	192,185	13,785,601	14,942,767	411,357

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended December 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(42,858,217)	(31,006,205)	(8,314,923)	(3,537,089)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,960,453)	(1,553,090)	(407,363)	0
7	283750	CD-AA	(546,395)	(395,295)	(106,006)	(45,094)
Total			(45,365,065)	(32,954,590)	(8,828,292)	(3,582,183)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended December 31, 2013
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		802,899	802,899		802,899	802,899		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		384,824	384,824		384,824	384,824		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,671,514	6,671,514		5,420,607	5,420,607		1,250,907	1,250,907
1	154300	PLANT MATERIALS & OPER SUP-CS2		240,943	240,943		195,766	195,766		45,177	45,177
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		723,203	723,203		587,603	587,603		135,600	135,600
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		194	194		158	158		36	36
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(363)	(363)		(295)	(295)		(68)	(68)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		378	378		307	307		71	71
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	21,754,064		21,754,064	21,754,064		21,754,064	0		0
TOTAL			21,754,064	8,823,592	30,577,656	21,754,064	7,391,869	29,145,933	0	1,431,723	1,431,723

ALLOCATION RATIOS: